App. F. IX-4

1928.
(Bombay)

File No. 362-28

Serial Nos. 1-4

Previous References
Bomg 341-26-1-4

Later References
Mog 306 30-1 4
Mung dep 845-40
Mwr 273-43-(1-4)-B. Sept 44.

General and Revenue Secretariat.

Serial Nos. 4

Part B for November 1929

SUBJECT

Revenue grants paid by temple servants should be revised once in 5 years after ascertaining the probable income.

G.O. No 1005-7 dated 16.11.29.

To the Bomg. Govt.
" Govt of India
" Govt. Central Printing

Proposal of the Bomg. Govt. is approved

G. R. S. APP F.III—1] 1928.

GENERAL AND REVENUE SECRETARIAT.

(Muzrai)

NOTES.

File No. 363/1928.

FILE HEADING.

Reserve " Funds paid by temple Servants in respect of the temple lands in their possession.

FROM

The Muz. Comr.

No. 1652 Dated 13.4.29 Received

Diary No.	Enclos.	Spare copies	Serial No
1564	122	-	1

BRIEF ABSTRACT OF LETTER.

Recommends for reasons stated, that it is very necessary that the reserve funds should be revised once in 5 years after ascertaining the probable income of the insts concerned for such an arrangement would be equitable — both to the temple and its servants, and solicits orders of Govt in the matter.

The M. C's letter gives reasons for revising the reserved funds, not fixes without any time limit.

Submitted for orders on the M. C's recommendation.

NOTES AND ORDERS.

6899/4/5

NOTES—First Sheet.

RECEIVED IN THE COUNCIL 6 MAY 1929 No. 6893.

AV 2.5.29.

WW 2/5

The M. C's proposal may be approved.

(1st Member)

4/5.

3/5.

Serial No.

4 There are some points relating to these proposals which require to be discussed. In a percentage levy on account of establishment is necessary in the case of institutions the finances of which are not managed by Government, are the contributions to the Muzrai Establishment Fund from the institutions which have banking accounts with the Treasury? If this is the position, no can a levy of 5 per cent. on account of establishment be made in the case of institutions the lands inams of which are left in the enjoyment of the servants of the institutions? If a levy on account of establishment is correct, the proceeds of the levy should go to the Muzrai Establishment Fund; but the Muzrai Commissioner does not make any such proposal.

5 It is certainly desirable to have ~~a~~ rule in regard to the proportion of estimated revenue to be set aside as a reserve for building repairs and other special demands which occasionally arise. But can one universal rule be enforced in the case of all institutions ~~in~~ irrespective of their special circumstances? Do the Muzrai Commissioner's proposal apply to village institutions as well? In the case of most of the village institutions and some of the main institutions, the Inams are very petty consisting only of a few acres of dry land and the temple buildings are also very small and such as may not require any large outlay on repairs. A certain percentage of estimated income may be laid down as the

General and Revenue Secretariat | Vol. File No 366 of 1928.

Serial No.

general rule to be formed into a Reserve, [illegible] tion will have to be given [illegible] ing the Reserve to vary the [illegible] general proportion. He may, however, be required to note the reasons when he permits a departure. I am not, however sure if a Reserve is required in the case of all institutions including village institutions.

6 Similar remarks apply in regard to the leases for periods of five years. I do not think there is much force in the contention of one Mirasi Commissioner that the arrangement of permitting Archaks to enjoy temple lands, constitutes permanent lease, amounting to an alienation. In the case of small inams of village and minor institutions, the conditions of income do not vary from quinquennium to quinquennium and there is need to review the position at the end of each period of five years. A periodical review is no doubt desirable to see that the amount of Reserve once fixed is reasonable in the light of conditions if they have altered; but I am not sure if it is necessary or desirable to enforce rigid rule of review at the end of each period of five years in the case of every institution however small —

7

A Statement is submitted as orally directed by the Hon'ble Acting

AV 29.6.29: WW 9/6 M Secy

7.5.29

7/7

waited upon the member for instructions.

AV 1.6.29: 7/6 9)

Norm. Contn. sheet

WD 021—GPB—30,000—21-8-28

7/7 29/6/29

General and Revenue Secretariat | File No. | of 192

Serial No.

9 The collections regarding the Constitution of the Mng Sh Fund and the succession lines may be put up -

26-7-29

10 Mng d no 321-26 on the subject is submtd -

3/8/29.

11 Pleas put up a draft on the lines of the memo minute recorded asking for the M-G's Opinion on the points raised

7/8/29

12 Pl expng submn

14/8/29.

13 Typed memo put up

21/8

14 Mng comm 21/8

15 Noted

2 20. The Mng comm 21/8 No 471 dt 27-8-29 for a Memo of points for consideration & requests to forward his remarks.

Note—Cover Sheet

WD 01684—GPB—30,000—20-4-29

App. F. III—2]

General and Revenue Secretariat. | File No. | of 192

Serial No.

From, the M.C. [illegible] dt. [illegible] of the [illegible] report called for on the subject.

16 With ref to para 4-6 of the office-note containing the members minutes, the following information furnished by the M.C. is submitted:-

17 As regard the levy of percentage contribution on the finances of mths not handled by Govt, the M.C states such mths will have to be exempted by from the levy as directed in G.O. Dt 12th May. Rt. 18 As regard ear-marking a certain percentage of the income for repairs and other incidental demands, the M.C. is of opinion that the present Rules (by which out of the income of every mth, a percentage ranging from 10 to 15 has to be set apart as Reserve, and no Reserve is required in case of mths with an income below Rs 100) meet the requirements contemplated in the note and need no alteration for the present excepting that in the case of minor mths, the funds of which are in the enjoyment of the Servants and which are of minor

General and Revenue Secretariat. | File No. of 192

Serial No.

importance, the D.C. may be allowed the discretion to give the option to those servants either to deposit the percentage in the name of the instn. or keep it with them and attend to repairs without asking for funds. After some experience is gained, the M.E. adds that the limits within which the reserve may be allotted may be revised. As regards the periodical revision of the proportion for allotment as reserve, the M.E. is further of opinion that the 5 year Rule may stand, as we will then be able to know exactly if the reserve is sufficient to meet the requirements of the instn. Submit for orders.

5-271 / 1/11

30/10/29 (Sd.) Reja. Asst. 4-6. 1st member

30/10

2647 / 4-11-29

19 The proposals of the Mines Commr as modified by him in his d/ 26-9-29 may be approved

2/11/29

Mines

6/11/29

20 Addl. Secy

7/11

General and Revenue Secretariat.

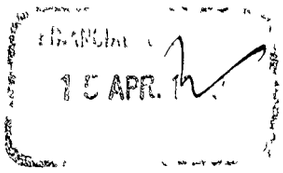
File No. 363 of 192 8.

Serial No.	
1	N.R.G.O. submitr. A/ 13.11.28. Issue 22 dt 13.11.28
2.	To the Hon'ble Com Secretary

B
W
20/11

8

M. C. 13]



OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE,

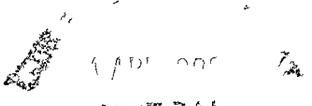
Bangalore, 8th. April..... 192 9.

13

No. 1652/28-9

FROM

P. G. D'Souza, Esq., B.A., P.L.,
The Muzrai Commissioner in Mysore



TO

B. Srinivasa Iyengar, Esq., B.A., B.L.,
Secretary to the Government of His
Highness the Maharaja of Mysore,
Financial Department.

SIR,

Adverting to G.O.No.2101 Muz.187-22-2 dated 18th January 1923 directing that in respect of all institutions whether major or minor the possession of the lands by the temple servants who have been long in enjoyment of them may be left undisturbed provided they are willing to pay annually such sum as may be fixed in each case after taking into account the probable receipts from the land and the remuneration to be paid for the services concerned, the amount payable in each case being fixed by the Deputy Commissioner in consultation with the Dharmadarsis, I have the honor to state that the 'Reserve Fund' in respect of institutions whose endowments are thus left in the possession of temple servants is found to be fixed by District Officer most arbitrarily on no data what ever, much to the detriment of the institutions concerne

2. In chapter IV under management - scale of expenditure (d) of the Hand Book of minor Institutions sanctioned by Government in their order No.3067-80-Muz.421-17-9 dated 3rd April 1919, the 'Reserve' for the cost of establishment to be maintained in the various offices for the transaction of Muzrai business and audit (estimated to cost about 5 percent of the income) and periodical repair and improvement of the building at 10 to 15% is fixed at 15 to 20% of the income.

3. Since the 'Reserve' to be recovered from temple servants who are allowed the enjoyment of inam lands subject to the performance of sevas etc. in the temples and which is to be fixed by Deputy Commissione

Commissioner in consultation with Dharmadarsis under Government -- Order No.2101 Muz.137-22-2 dated 18th January 1923 is virtually - the same as the 'Reserve' directed by Government in their order of April 1919 quoted above, to be set apart in fixing a scale of income and expenditure of minor temples, it is necessary that it should bear a certain fixed minimum proportion to the income - of the institution just to maintain uniformity in procedure and to build up a definite and steady reserve for repairs and other ----- incidental charges of the institution concerned and for this purpose the proportion fixed in G.O.No.3067-80 Muz.421-17-9 dated 3rd April 1919 may be adopted. There have been numerous instances of the Reserve being fixed by Deputy Commissioner's arbitrarily even without ascertaining the probable income of the institutions and the items of expenditure which the temple servant in possession of -- lands has to meet.

4. The enjoyment of temple inams by its servant subject to the payment of reserve fund and conducting certain services is more or less a permanent arrangement as he may be left in undisturbed ------- possession of the inam lands as per orders of Government No.2101 Muz. 187-22-2 dated 18th January 1923 on fulfilment of certain conditions. This arrangement is found to be highly prejudicial to the interests of the institution concerned for even though the income from the inam endowments in question should increase, the temple cannot participate in it to any extent, whereas if the income dwindles there is nothing to prevent the temple servant from backing out the original conditions. In fact the temple servant enjoys the inam lands so long as it is found advantageous for him to do so. All the advantage lies on the side of the temple servant and the interests of the temple are not safe-guarded Besides the undisturbed occupation of temple lands by the temple servar even though subject to certain conditions partakes of the nature of a long lease which has been held by Government in their order No.4356-64 dated 6th March 1907 as tantamounting to alienation. Hence the period of tenancy may be fixed for 5 years subject to renewal on the proper -- fulfilment of conditions and keeping the inam endowments in good ---- condition.

Page 98

5. The amount once fixed as reserve fund under the orders of -----

Government

Government referred to in para 1 is not revised from time to time -- within intervals of 5 years as in the case of scales of Income and Expenditure of minor temples as prescribed in the Hand Book of ---- minor Muzrai Institutions sanctioned by Government in their order -- No.3067-80-Muz.421-17-9 dated 3rd April 1919. It is very necessary that the reserve fund should be revised once in five years after -- ascertaining the probable income of the institution concerned for such an arrangement would be equitable both to the temple and its servant.

6. I solicit orders of Government in the matter.

I have the honor to be,

Sir,

Your most obedient servant,

R. A. Narasimhalingam
Assistant Commissioner
for Muzrai Commissioner.
(Absent from Station)

Appendix F G—1

SUBJECT..... .....

....

....

Section Inwd

File No. 363-28

Diary No. of letter replied to.....

Serial No. 2

No.

General and Revenue Secretariat

( )

the *192*

To

..... Mr. M.C. .....

Date of issue.....

Signed by .....

Sir,

Adverting to your letter No. 1652 Dy 13th April 29 recommending the revision once in 5 years, of the Reserve" fund paid by temple Servants in respect of the temple lands in their possession after ascertaining the probable income of the institutions concerned, I am directed to forward herewith a memo of points

st of enclosures.....

Copied by.....

Examined by.....

(Please make a copy of members minutes in pages 2 & 3 of the office-note)

WD 0399—GPB—20,000—18-9-28

arising for consideration

(and ~~Observations~~ relating to

these proposals, and to request

that you will be so good as

to forward such with your

further remarks on the Same

~~points~~ raised thereon.

I have &c

WD/16/18

D(E) 2 (Scotland)

M E M O

(1) Is a percentage levy on account of establishment necessary in the case of institutions the finances of which are not handled by Government? (2) Are not contributions to the Muzrai Establishment Fund to be met only by the Institutions which have banking accounts with the Treasury? If this is the position, how can a levy of 5 per cent on account of establishment be made in the case of institutions the land inams of which are left in the enjoyment of the servants of the institutions? If a levy on account of establishment is correct, the proceeds of the levy should go to the Muzrai Establishment Fund; ~~but the present reference does not make any such proposal.~~

It is certainly desirable to have a rule in regard to the proportion of estimated revenue to be set aside as a reserve for building repairs and for other special demands which occasionally arise But can one universal rule be enforced in the case of all institutions irrespective of their special circumstances? ~~Does the present proposal apply to village institutions as well?~~ In the case of most of the village institutions and of some of th minor institutions, the Inams are very petty consisting of only a few acres of dry land and the temple buildings are also very small and such as may not require any large outlay on repairs. certain percentage of estimated income may be laid down as the general rule to be formed into a Reserve, but discretion will have to be given to the authority fixing the Reserve to vary the amoun from the general proportion the reason for variation being noted by the said authority. ~~Govt~~

not, however, sure of a Reserve required in the case of all institutions including village institutions.

Similar remarks apply in regard to leases for periods of five years. Govt. do not think there is much force in the contention that the arrangement of permitting archaks to enjoy temple lands, constitutes a permanent lease, amounting to an alienation. In the case of small inams of village and minor institutions, the conditions of income do not vary from quinquennium to quinquennium and there is no need to review the position at the end of each period of five years. A periodical review is no doubt desirable to see that the amount of Reserve once fixed is reasonable where conditions may be expected to vary, but Govt. are not sure if it is necessary or desirable to enforce a rigid rule of review at the end of each period of five years in the case of every institution however small.

By order,

Secretary to Government,
Financial Department.

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE,

Bangalore, ... 192

30.

No. 1652
28-9.

FROM

The Muzrai Commissioner in Mysore.

FINANCIAL SECRETARY
30 SEP 1929
No. 24199

SEC. GOVT.
1 OCT 1929
MUZRAI
D. 589

Financial Depart ent.

SIR,

With reference to your letter No.671 Num.318-[illegible] dated 31st August 1929 forwarding a copy of points arising for consideration in respect of the Reserve Fund and calling for my remarks in the matter, I have the honor to state as follows:--

(1) As regards the levy of a percentage of the income of the Muzrai class of institutions not handled by Government etc., I beg to state that Government order No.818-70 Num.177-29-10 dated 14th August 1929 disposes of this question by stating that institutions falling under this class, will have to be exempted from the levy of the reserve fund contribution. As regards setting aside a certain percentage of the income for repairs and other incidental demands, the present rule is that out of the income of every institution, a percentage ranging from 10 to 15 has been prescribed to be set apart as reserve, and no reserve is required to be so set apart in the case of institutions having an annual income below Rs.100/-. This rule, if it provides for exemption in the cases contemplated in para 3 of the proceedings contains a certain elasticity in the matter of fixing the reserve within a certain minimum and maximum. I am therefore of opinion that the present rules in this behalf meet the requirements contemplated in the note and need no alteration for the present providing that the case of minor institutions the lands of which are in enjoyment

G.R.S. App. F VI G-2]

SUBJECT.....

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Diary No. of letter replied to.....

Sec Mwz

File No. 363-28

Serial No. 4.

General and revenue Secretariat

( )

the 192 .

Proceedings of the Government of His Highness the Maharaja of Mysore.

Date of issue 16-11-29

Signed by Mv. A N R

Read—

Letter no 1652 dy 13th April 29 from the m c in mysore recommending the remission in 5 years of the Reserve fund paid by temple servants in respect of the temple lands in their possession after ascertaining the probable

Order Thereon No.

income of the institutions concerned

~~Memorandum~~ Letter no. 4711 Mwz. 363-28-2 dy 27-8-1929 addressed to the m.c. in mysore forwarding a memo of points arising for consideration

May this be

Printed ?

treated as a standing order ? yes

published in the Gazette, no

English Part ? no

translated ? no

placed at the disposal of the press ? no

published in the Gazette, Kannada Part ? no

and calling for further
remarks on the same
Letter no. 1652 D/
30th Sept. 1929 from the
H.C. in Mysore
(in extenso).

Order No 1004-07 Mus 363-28-4 Dt 16/11/29.

The proposals of the
H.C. as modified by him
in his letter dt 28/30th Sept.
read above, are approved

13.11
Dy Secy to Govt. Scotts

To
The H.C.,
Y Comptr
& Supdt Govt Printing

List of enclosure.

Copied by

Examined by

WD 0326—GPB—12,500—26-5 27

S.O.

Government of his Highness the Maharaja of Mysore.

FINANCIAL DEPARTMENT.

G. O. No. 1005-7—Muz. 363-28-4, dated 15—16th November 1929.

Reserve Fund.

Lays down procedure, *re* —— paid by temple servants in respect of temple lands in their possession.

READ—

Letter No. 1652, dated 13th April 1929, from the Muzrai Commissioner in Mysore, recommending the revision once in five years, of the reserve fund paid by temple servants in respect of the temple lands in their possession, after ascertaining the probable income of the institutions concerned.

2. Letter No. 471—Muz. 363-28-2, dated 27th August 1929, addressed to the Muzrai Commissioner in Mysore, forwarding a Memo of points arising for consideration and calling for further remarks on the same.

3. Letter No. 1652, dated the 28th—30th September 1929, from the Muzrai Commissioner in Mysore.

With reference to your letter No. 471--Muz. 363-28-2, dated the 24th August 1929, forwarding a Memo of points arising for consideration in respect of the Reserve Fund and calling for my remarks in the matter, I have the honor to state as follows:—

(1) As regards the levy of percentage contribution on the finances of institutions not handled by Government, etc., I beg to state that G O No 368-70—Muz. 177-27-13, dated 12th August 1929, disposes of this question by stating that institutions falling under this class, will have to be exempted from the levy of the percentage contribution. As regards ear-marking a certain percentage of the income for repairs and other incidental demands, the present rule is that out of the income of every institution, a percentage ranging from 10 to 15 has been prescribed to be set apart as reserve and no reserve is required to be so set apart in the case of institutions having an annual income below Rs 100. This rule while it provides for exemption in the cases mentioned in para 3 of the note, also maintains a certain elasticity in the matter of fixing the reserve within a certain minimum and maximum. I am therefore of opinion that the present rules in this behalf meet the requirements contemplated in the note and need no alteration for the present excepting that in the case of minor institutions the lands of which are in the enjoyment of the servants and which are of minor importance, the Deputy Commissioner may be allowed the discretion to give the option to those servants to depositing the percentage in the name of the institution or keep it with them in which case, they will have to bear the cost of repairs without asking for any Government grant. The limits within which the reserve may be allotted may be revised after some experience is gained in the working of the rules, which are being insisted upon only for the past two years. As regards the periodical revision of the proportion for allotment as reserve, the five year rule may, in my opinion, stand as then we will be able to know exactly if the reserve is sufficient to meet the requirements of the institutions.

ORDER NO. 1005-7—MUZ. 363-28-4, DATED 15—16TH NOVEMBER 1929.

The proposals of the Muzrai Commissioner as modified by him in his letter dated 28th—30th September read above, are approved.

B. SRINIVASA IYENGAR,
Secretary to Government,
Financial Department.

To—The Muzrai Commissioner in Mysore, Bangalore.
The Comptroller to the Government of Mysore.
The Superintendent, Government Printing.

Exd.—P.S.R.N.